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APPLICATION NO.	FILING DATE	FIRST NAMED INVENTOR	ATTORNEY DOCKET NO.	CONFIRMATION NO.
10/091,140	03/06/2002	Robert S. Block	033386-001	5151
7590 06/27/2008 Frederick K. Michaud, Jr. BURNS, DOANE, SWECKER & MATHIS, LLP P.O. Box 1404 Alexandria, VA 22313-1404				
EXAMINER				
FRENEL, VANEL				
ART UNIT		PAPER NUMBER		
3687				
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**Please find below and/or attached an Office communication concerning this application or proceeding.**

The time period for reply, if any, is set in the attached communication.

### Office Action Summary

**Application No.**

10/091,140

**Applicant(s)**

BLOCK ET AL.

**Examiner**

VANEL FRENEL

**Art Unit**

3687

-- The MAILING DATE of this communication appears on the cover sheet with the correspondence address --  
**Period for Reply**

A SHORTENED STATUTORY PERIOD FOR REPLY IS SET TO EXPIRE 3 MONTH(S) OR THIRTY (30) DAYS, WHICHEVER IS LONGER, FROM THE MAILING DATE OF THIS COMMUNICATION.

- Extensions of time may be available under the provisions of 37 CFR 1.136(a). In no event, however, may a reply be timely filed after SIX (6) MONTHS from the mailing date of this communication.
- If NO period for reply is specified above, the maximum statutory period will apply and will expire SIX (6) MONTHS from the mailing date of this communication.
- Failure to reply within the set or extended period for reply will, by statute, cause the application to become ABANDONED (35 U.S.C. § 133). Any reply received by the Office later than three months after the mailing date of this communication, even if timely filed, may reduce any earned patent term adjustment. See 37 CFR 1.704(b).

#### Status

- 1) ☒ Responsive to communication(s) filed on 18 September 2007.
- 2a) ☐ This action is **FINAL**. 2b) ☒ This action is non-final.
- 3) ☐ Since this application is in condition for allowance except for formal matters, prosecution as to the merits is closed in accordance with the practice under *Ex parte Quayle*, 1935 C.D. 11, 453 O.G. 213.

#### Disposition of Claims

- 4) ☒ Claim(s) 1-47 is/are pending in the application.
- 4a) Of the above claim(s) \_\_\_\_\_ is/are withdrawn from consideration.
- 5) ☐ Claim(s) \_\_\_\_\_ is/are allowed.
- 6) ☒ Claim(s) 1-47 is/are rejected.
- 7) ☐ Claim(s) \_\_\_\_\_ is/are objected to.
- 8) ☐ Claim(s) \_\_\_\_\_ are subject to restriction and/or election requirement.

#### Application Papers

- 9) ☐ The specification is objected to by the Examiner.
- 10) ☐ The drawing(s) filed on \_\_\_\_\_ is/are: a) ☐ accepted or b) ☐ objected to by the Examiner.  
Applicant may not request that any objection to the drawing(s) be held in abeyance. See 37 CFR 1.85(a).  
Replacement drawing sheet(s) including the correction is required if the drawing(s) is objected to. See 37 CFR 1.121(d).
- 11) ☐ The oath or declaration is objected to by the Examiner. Note the attached Office Action or form PTO-152.

#### Priority under 35 U.S.C. § 119

- 12) ☐ Acknowledgment is made of a claim for foreign priority under 35 U.S.C. § 119(a)-(d) or (f).
- a) ☐ All b) ☐ Some \* c) ☐ None of:
1. ☐ Certified copies of the priority documents have been received.
  2. ☐ Certified copies of the priority documents have been received in Application No. \_\_\_\_\_.
  3. ☐ Copies of the certified copies of the priority documents have been received in this National Stage application from the International Bureau (PCT Rule 17.2(a)).

\* See the attached detailed Office action for a list of the certified copies not received.

#### Attachment(s)

- 1) ☒ Notice of References Cited (PTO-892)
- 2) ☐ Notice of Draftperson's Patent Drawing Review (PTO-948)
- 3) ☒ Information Disclosure Statement(s) (PTO/SE-US)  
Paper No(s)/Mail Date 20050131
- 4) ☐ Interview Summary (PTO-413)  
Paper No(s)/Mail Date \_\_\_\_\_
- 5) ☐ Notice of Informal Patent Application
- 6) ☐ Other: \_\_\_\_\_

## **DETAILED ACTION**

### ***Continued Examination Under 37 CFR 1.114***

1. A request for continued examination under 37 CFR 1.114, including the fee set forth in 37 CFR 1.17(e), was filed in this application after final rejection. Since this application is eligible for continued examination under 37 CFR 1.114, and the fee set forth in 37 CFR 1.17(e) has been timely paid, the finality of the previous Office action has been withdrawn pursuant to 37 CFR 1.114. Applicant's submission filed on 1/31/05 has been entered.

### ***Claim Objections***

2. The numbering of claims is not in accordance with 37 CFR 1.126 which requires the original numbering of the claims to be preserved throughout the prosecution. When claims are canceled, the remaining claims must not be renumbered. When new claims are presented, they must be numbered consecutively beginning with the number next following the highest numbered claims previously presented (whether entered or not).

Misnumbered claims 42-48 have been renumbered because Applicant's fails to include claim 44, therefore the Examiner renumbered the newly added claims 42-48 to become claims 42-47 for examination purposes. Appropriate correction is needed in the next correspondence.

**Notice to Applicant**

3. This communication is in response to the RCE filed on 1/31/05. Claims 1, 6-8, 14-15, 23, 25 and 33 have been amended. Claims 42-47 have been newly added. Claims 1-47 are pending.

***Claim Rejections - 35 USC § 103***

4. The following is a quotation of 35 U.S.C. 103(a) which forms the basis for all obviousness rejections set forth in this Office action:

(a) A patent may not be obtained though the invention is not identically disclosed or described as set forth in section 102 of this title, if the differences between the subject matter sought to be patented and the prior art are such that the subject matter as a whole would have been obvious at the time the invention was made to a person having ordinary skill in the art to which said subject matter pertains. Patentability shall not be negated by the manner in which the invention was made.

5 Claims 1-7 and 15-47 are rejected under 35 U.S.C. 103(a) as being unpatentable over Wilkinson et al in view of Creating Financial Information in XBRL (O'Rourke; June 2001) and further in view of Accounting, Information Technology, and Business Solutions by Hollander Anita S., 1999. It is noted that additional pages from Wilkinson et al. are relied upon in this rejection as compared to the original rejection. The new pages are 385-391.

In regards to independent claim 1, Wilkinson et al. discloses a method for organizing multiple accounts, comprising: assigning labels to each account from a predefined label set (see example of predefined labels in Figures 11-5 and 11-6 on page 383); defining some of the multiple accounts as first Alternate Control Accounts associated with a first

accounting standard that is defined using labels from the labels (see page 382, third full paragraph, wherein Wilkinson et al. discusses that accounts must be classified to meet the external requirements of governmental agencies such as the IRS); a computer system receiving data matched with labels from the label set (see page 388 what discloses computer menu features); [claim 2] wherein the label set comprises Assets (see page 383, final paragraph, asset), liabilities, revenues, expenses, owner's equity, and cost of sales; [claim 3] wherein the label set comprises Liquid Assets (inherent since fixed assets is given as an example on page 383, final paragraph), Accounts Receivables, Accounts Payable, Trade Revenues, Trade Expenses Operating Cash Flow, Financing Cash Flow, and Investing Cash Flow; [claim 4] assigning an account classification label to an account (see minor classification, for example type of fixed assets, see paragraph bridging pages 383-384); and [claim 5] selecting the account classification label from an account classification label set comprising Customer, Supplier, Rent, Utilities, and Commissions (see "commissions" on page 384, third full paragraph); [claim 6] assigning multi-level classification to labels an account (see page 384, "AAA-BBBB-CC"); [claim 7] selecting the multi-level classification label from a set comprising details about elements in the account classification label set (see Figure 11-6); [claim 16] a user matching labels form the label set to the data (see Figure 11-6); [claim 17] the label set comprises labels defined by a User (see page 384); [claim 31 ] the received data include financial and non-financial data (it is inherent that data can be financial, such as expenses, or non-financial, such user comments); [claim 32] the multiple accounts are organized based on the assigned labels (see Figure 11-6 and

page 384); [claim 33] accounts (see page 384, for example "AAA-BBBB-CC") include sub-accounts ("BBBB") and elements ("CC"); [claim 34] displaying steps are in response to a use's selection (see menu items on page 388, "account analysis", "record inquiry", "reports"); [claim 35] receiving a date selection indicating a time period; receiving an account selection; and displaying activity in the selected account from the selected time period (see Figures 11- 7, 11-8, 11-9, and 11-10 which allow account information for a specific data or period of time); [claim 36] receiving an account selection; receiving a date selection indicating a point in time for each account in the account selection; and displaying for each account in the account selection, and account value on the point in time (see Figures 11-7, 11-8, 11- 9, and 11-10 which allow account information for a specific data or period of time); [claim 37] receiving goals and rules linking financial data with non-financial data; identifying, via assigned labels and the matched labels, ones of the multiple accounts and posted data relevant to the received goals and rules; and modeling changes to the identified accounts and identified posted data that achieve goals and rules (see page 382 that states that accounts are set up for external parties, wherein the goals and rules of the external party will be used to modify the accounts); [claim 38] identifying activities associated with the identified accounts and identified posted data (see Figure 11-9, wherein users may inquiry the record or generate reports to identify account activity); and [claim 39] adjusting the molded changes in response to inputs from a user (see Figure 11- 9).

Wilkinson et al. fails to expressly disclose the computer system posting the received data in to the first Alternate Control Accounts, based on the labels matched to

the received data. Wilkinson et al. discloses that separate accounts can be generated for external entities based on the requirements of governmental agencies.

O'Rourke teaches that the XBRL system allows automatic posting of account information across any number of desired externally required statements (see page 57). Additionally, since the XBRL program is used over the Internet, it is inherent that links are provided between accounts (as required by claim 13).

It would have been obvious to one of ordinary skill in the art at the time the invention was made to modify Wilkinson et al. with automatic posting of financial data to various accounts requiring specific accounting standards as taught by O'Rourke, because automatic posting between accounts reduces the amount of time required by employees to manually post the data and improving data integrity by eliminating human error.

As best understood, Wilkinson and O'Rourke do not explicitly disclose the following limitations: "assigning at least one Attribute to at least of a) one of the multiple accounts, b) a sub-account of one of the multiple accounts, and c) an entry in one of the multiple accounts, wherein the Attribute has a logical pointer to at least one Attribute Group ID or Attribute Center".

However, these features are known in the art, as evidenced by Hollander. In particular, Hollander discloses "assigning at least one Attribute to at least of a) one of the multiple accounts, b) a sub-account of one of the multiple accounts, and c) an entry in one of the multiple accounts, wherein the Attribute has a logical pointer to at least one Attribute Group ID or Attribute Center" (See Hollander, Page 86- Page 107).

It would have been obvious to one of ordinary skill in the art at the time of the invention to have included the features of Hollander within the collective teachings of Wilkinson and O' Rourke with the motivation of reducing an organization ability to adhere to GAAP (generally accepted accounting principles). See Hollander, Page 107, lines 28-34).

6. As per newly added claim 42, Hollander discloses the method wherein the at least one Attribute is a Virtual Attribute (See Hollander, Page 158,-Page 160).

7. As per newly added claim 43, Hollander discloses the method wherein the at least one Attribute is a Active Attribute (See Hollander, Page 158-Page 166).

8 As per claim 45, Hollander discloses the method wherein each of the labels comprises an Attribute Group ID that includes logical pointers to Attribute associated with the Attribute Group ID (See Hollander, Page 164-Page 166).

9. As per claim 46, Hollander discloses the method wherein each of the labels comprises an Attribute Group ID that includes a logical pointer to an Attribute Group definition that has links to Attributes associated with the Attribute Group ID (See Hollander, Page 163-Page 165).

10. As per newly added claim 47, Hollander discloses the method wherein the Attribute Center is a Virtual Attribute Center (See Hollander, Page 166).



11. As per newly added claim 48, Hollander discloses the method comprising: logically locking related entries across the multiple accounts by inserting a code into a lock table, wherein the code indicates at least one Attribute relating the locked entries (See Hollander, Page 160-Page 161).

12. Claim 8-14 rejected under 35 U.S.C. 103(a) as being unpatentable over Wilkinson et al. in view of O'Rourke as applied to claims 1-7 and 15-41 above, and further in view of Guide to Small Business Accounting Software (Needle) and further in view of Accounting, Information Technology, and Business Solutions by Hollander Anita S., 1999.

In regards to dependent claims 8-14, Wilkinson et al. in combination with O'Rourke fail to expressly disclose a system that displays side-by-side reporting. In regards to independent claim 8, Needle discloses a method for displaying financial data, comprising: aligning data sequences side-by-side (see page 1-4, paragraph under Financial Statements, "side-by-side" reporting, wherein the user may select column data from all available accounting sequences); organizing all elements in the sequences so that all corresponding elements in the sequences are aligned in the same row; [claim 9], as best understood, organizing all the elements in each sequence in accordance with a standing ordering for one of the sequences (see third tab in Figure on page 1-4 that allows "sorting criteria"); [claim 10] the standard ordering is of the Ending Balance Sheet sequence (see Figure in the left column of page 1-4, wherein an

available sequence is Balance "X" months back; and [claim 11] all the elements in each sequence in accordance with an ordering selected by a user (the reports are created by the user, see page 1-4, "Financial Statements").

It would have been obvious to one of ordinary skill in the art at the time the invention was made to modify Wilkinson et al. with side-by-side reporting taught by Needle, because side-by-side reporting allows the user to easily compare accounts on a single display.

### ***Response to Arguments***

13. Applicant's arguments filed on 9/18/07 with respect to claims 1-47 have been fully considered but they are not persuasive.

(A) At pages 12-17 of the response filed on 9/18/07, Applicant's argues that the newly added features in the 9/18/07 amendment are not taught or suggested by the applied references.

In response, all of the limitations which Applicant disputes as missing in the applied references, including the features newly added in the 3/7/07 amendment, have been fully addressed by the Examiner as either being fully disclosed or obvious in view the teachings of Wilkinson, O'Rourke and /or Hollander based on the logic and sound scientific reasoning of one ordinarily skilled in the art at the time of the invention, as detailed in the remarks and explanations given in the preceding sections of the present Office Action and in the prior Office Action, and incorporated herein. One cannot show nonobviousness by attacking references individually where the rejections are based on

combinations of references. See *In re Keller*, 642 F.2d 413, 208 USPQ 871 (CCPA 1981); *In re Merck & Co.*, 800 F.2d 1091, 231 USPQ 375 (Fed. Cir.1986).

In addition, the test for obviousness is not whether the features of a secondary reference may be bodily incorporated into the structure of the primary reference; nor is it that the claimed invention must be expressly suggested in any one or all of the references. Rather, the test is what the combined teachings of the references would have suggested to those of ordinary skill in the art. See *In re Keller*, 642 F.2d 413, 208 USPQ 871 (CCPA 1981).

### ***Conclusion***

14. Any inquiry concerning this communication or earlier communications from the examiner should be directed to Vanel Frenel whose telephone number is 571-272-6769. The examiner can normally be reached on 6:30am-5:00pm.

If attempts to reach the examiner by telephone are unsuccessful, the examiner's supervisor, Matthew S. Gart can be reached on 571-272-3955. The fax phone number for the organization where this application or proceeding is assigned is 571-273-8300.

Art Unit: 3687

Information regarding the status of an application may be obtained from the Patent Application Information Retrieval (PAIR) system. Status information for published applications may be obtained from either Private PAIR or Public PAIR. Status information for unpublished applications is available through Private PAIR only. For more information about the PAIR system, see <http://pair-direct.uspto.gov>. Should you have questions on access to the Private PAIR system, contact the Electronic Business Center (EBC) at 866-217-9197 (toll-free).

/Vanel Frenel/

Examiner, Art Unit 3687

April 15, 2008